

Form F-66 (IA-2) (6-30-2015)		STATE OF IOWA  2015 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2015 JEWELL CITY OF _____, IOWA DUE: December 1, 2015		16204000300000 CITY CLERK P O BOX 486 JEWELL IA 50130  (Please correct any error in name, address, and ZIP Code)	
WHEN COMPLETED, PLEASE RETURN TO		Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		326,764		326,764	325,703
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		326,764		326,764	325,703
Delinquent property taxes		0		0	0
TIF revenues		0		0	0
Other city taxes		115,485	0	115,485	101,600
Licenses and permits		2,855	0	2,855	4,750
Use of money and property		11,576	1,211	12,787	2,500
Intergovernmental		253,325	0	253,325	233,560
Charges for fees and service		24,294	278,489	302,783	297,220
Special assessments		0	0	0	0
Miscellaneous		31,477	0	31,477	1,570
Other financing sources		0	0	0	0
Total revenues and other sources		765,776	279,700	1,045,476	966,903
Expenditures and Other Financing Uses					
Public safety		216,367	0	216,367	224,980
Public works		191,691	0	191,691	237,608
Health and social services		2,385	0	2,385	5,790
Culture and recreation		164,395	0	164,395	181,922
Community and economic development		73,055	0	73,055	74,160
General government		72,528	0	72,528	86,901
Debt service		0	0	0	0
Capital projects		0	0	0	0
Total governmental activities expenditures		720,421	0	720,421	811,361
Business type activities		0	447,583	447,583	516,794
Total ALL expenditures		720,421	447,583	1,168,004	1,328,155
Other financing uses, including transfers out		0	0	0	0
Total ALL expenditures/And other financing uses		720,421	447,583	1,168,004	1,328,155
Excess revenues and other sources over (Under) Expenditures/And other financing uses		45,355	-167,883	-122,528	-361,252
Beginning fund balance July 1, 2014		1,466,773	736,994	2,203,767	2,203,767
Ending fund balance June 30, 2015		1,512,128	569,111	2,081,239	1,842,515
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ 185,423 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 0	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 2,843,379
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Karen Culpepper		Telephone →	Area Code 515	Number 827-5425	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF JEWELL							<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	<b>Section A - TAXES</b>											1					
2	<b>Taxes levied on property</b>	268,324	58,440					326,764			326,764	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	268,324	58,440		0	0		326,764		T01	326,764	4					
5	Delinquent property taxes							0		T01	0	5					
6	<b>Total property tax</b>	268,324	58,440		0	0	0	326,764			326,764	6					
7	<b>TIF revenues</b>							0		T01	0	7					
8	<b>Other city taxes</b>																
8	Utility tax replacement excise taxes	6,214	1,412					7,626		T15	7,626	8					
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax							0		T19	0	12					
13	Hotel/motel tax							0		T19	0	13					
14	Other local option taxes		107,859					107,859		T09	107,859	14					
15	<b>TOTAL OTHER CITY TAXES</b>	6,214	109,271	0	0	0	0	115,485	0		115,485	15					
16	<b>Section B - LICENSES AND PERMITS</b>	2,855						2,855		T29	2,855	16					
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17					
18	Interest	1,732						1,732	1,211	U20	2,943	18					
19	Rents and royalties	9,844						9,844		U40	9,844	19					
20	Other miscellaneous use of money and property							0		U20	0	20					
21								0			0	21					
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	11,576	0	0	0	0	0	11,576	1,211		12,787	22					
23												23					
24	<b>Section D - INTERGOVERNMENTAL</b>											24					
25												25					
26	<b>Federal grants and reimbursements</b>											26					
27	Federal grants							0		B89	0	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF JEWELL						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		126,339					126,339		C46	126,339	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	2,509	557					3,066		C89	3,066	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	2,509	126,896	0	0	0	0	129,405	0		129,405	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions	37,792						37,792		D89	37,792	65				
66	Fire/EMT service							0		D89	0	66				
67	SALE OF SALE		1,425					1,425		D89	1,425	67				
68	28E POLICE	84,703						84,703			84,703	68				
69								0			0	69				
70	Total local grants and reimbursements	122,495	1,425	0	0	0	0	123,920	0		123,920	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	125,004	128,321	0	0	0	0	253,325	0		253,325	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	186,058	A91	186,058	73				
74	Sewer							0	92,431	A8Ø	92,431	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	10,511						10,511		A81	10,511	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF JEWELL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV	1,861						1,861		T15	1,861	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	6,300						6,300		A03	6,300	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	5,622						5,622		A61	5,622	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	24,294	0	0	0	0	0	24,294	278,489		302,783	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds	2,061						2,061		U99	2,061	109
110	Sale of property and merchandise	9,887						9,887		U11	9,887	110
111	Fines	2,578						2,578		U30	2,578	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	16,951						16,951			16,951	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	31,477	0	0	0	0	0	31,477	0		31,477	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF JEWELL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	469,744	296,032	0	0	0	0	765,776	279,700		1,045,476	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans							0			0	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0		0	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	469,744	296,032	0	0	0	0	765,776	279,700		1,045,476	132
133												133
134	Beginning fund balance July 1, 2014	702,112	761,281		3,380			1,466,773	736,994		2,203,767	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,171,856	1,057,313	0	3,380	0	0	2,232,549	1,016,694		3,249,243	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF JEWELL							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	137,673	8,991					146,664		E62	146,664	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	101						101		E89	101	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	37,444	1,200					38,644		E24	38,644	13
14	Purchase of land and equipment	19,975						19,975		G24	19,975	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	1,161	8,559					9,720		E66	9,720	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	344						344		E32	344	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	919						919		E89	919	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	197,617	18,750	0	0	0	0	216,367			216,367	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF JEWELL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		81,253					81,253		E44	81,253	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		18,166					18,166		E44	18,166	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		7,545					7,545		E44	7,545	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	23,672						23,672		E81	23,672	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	4,552	56,350					60,902		E89	60,902	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68	STORM WATER		153					153			153	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	28,224	163,467	0	0	0	0	191,691			191,691	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF JEWELL							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	1,595						1,595		E32	1,595	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	790						790		E79	790	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	2,385	0	0	0	0	0	2,385			2,385	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF JEWELL						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	40,000	8,817					48,817		E52	48,817	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	13,510	1,287					14,797		E61	14,797	127				
128	Purchase of land and equipment	7,142						7,142		G61	7,142	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	30,386	2,316					32,702		E61	32,702	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction	60,000						60,000		F61	60,000	132				
133	Cemetery — Current operation	310						310		E03	310	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation	627						627		E61	627	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	151,975	12,420	0	0	0	0	164,395			164,395	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	1,414						1,414		E89	1,414	141				
142	Purchase of land and equipment	33,910						33,910		G89	33,910	142				
143	Economic development — Current operation	37,301						37,301		E89	37,301	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	430						430		E29	430	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	73,055	0	0	0	0	0	73,055			73,055	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF JEWELL						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	4,420	481					4,901		E29	4,901	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	17,878	9,744					27,622		E23	27,622	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	2,378						2,378		E25	2,378	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	23,046						23,046		E31	23,046	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	12,614						12,614		E89	12,614	171
172	Other general government — Current operation	1,967						1,967		E89	1,967	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	62,303	10,225	0	0	0	0	72,528			72,528	176
177	<b>Section G — DEBT SERVICE</b>							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	0	0	0	0			0	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	0	0	0			0	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	0	0	0			0	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	515,559	204,862	0	0	0	0	720,421			720,421	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF JEWELL					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								176,090	E91	176,090	198
199	Purchase of land and equipment								116,550	G91	116,550	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								106,773	E80	106,773	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF JEWELL						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237				
238	Other business type — Current operation									E89	0	238				
239	Purchase of land and equipment									G89	0	239				
240	Construction									F89	0	240				
241												241				
242	Enterprise Debt Service								48,170		48,170	242				
243	Enterprise Capital Projects										0	243				
244	Enterprise TIF Capital Projects										0	244				
245	Internal service funds — Specify											245				
246											0	246				
247											0	247				
248											0	248				
249											0	249				
250											0	250				
251	TOTAL BUSINESS TYPE ACTIVITIES								447,583		447,583	251				
252												252				
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	515,559	204,862	0	0	0	0	720,421	447,583		1,168,004	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254				
255	Regular transfers out							0			0	255				
256	Internal TIF loans/repayments and transfers out							0			0	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	0		0	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	515,559	204,862	0	0	0	0	720,421	447,583		1,168,004	259				
260												260				
261	Ending fund balance June 30, 2015:											261				
262	Governmental:											262				
263	Nonspendable							0			0	263				
264	Restricted		852,451		3,380			855,831			855,831	264				
265	Committed							0			0	265				
266	Assigned	199,625						199,625			199,625	266				
267	Unassigned	456,672			0	0	0	456,672			456,672	267				
268	Total Governmental	656,297	852,451	0	3,380	0	0	1,512,128			1,512,128	268				
269	Proprietary								569,111		569,111	269				
270	Total ending fund balance June 30, 2015	656,297	852,451	0	3,380	0	0	1,512,128	569,111		2,081,239	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,171,856	1,057,313	0	3,380	0	0	2,232,549	1,016,694		3,249,243	271				
272												272				

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF JEWELL

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$ 0
Health.....	M32 0
Highways.....	M44 0
Transit subsidies.....	M94 0
Libraries.....	M52 0
Police protection.....	M62 0
Sewerage.....	M80 0
Sanitation.....	M81 0
All other.....	M89 \$ 0

Purpose	Amount paid to State
Highways.....	L44 \$ 0
All other.....	L89 \$ 0

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

Amount - Omit cents

Z00 \$

236,111

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 436,000	29U \$	39U \$ 34,000	49U \$	49U \$	49U \$	49U \$	I91 \$ 13,080
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10.	19U	29U	39U	49U	49U	49U	49U	I89
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	436,000	0	34,000	0	0	0	0	13,080

B. Short-term debt

Amount - Omit cents

61V \$

Outstanding as of JULY 1, 2014

64V \$

Outstanding as of JUNE 30, 2015

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<div>Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</div>	W01	W31	W61		
	\$	\$		2,266,662	2,266,662

REMARKS

V98

Continued on next page

Page 13

FORM F-66(IA-2) (6-17-2015)